

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 219: EXHIBIT 1 - VALUED DERIVATIVES CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	YAKIMA-TIETON IRRIGATION DISTRICT C/O FOSTER PEPPER PLLC ATTN: JANE PEARSON 1111 THIRD AVENUE, SUITE 3400 SEATTLE, WA 98101- 3299	3848	04/20/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$546,568.34*	Lehman Brothers Special Financing Inc.	Unsecured	\$312,174.00
TOTAL						\$546,568.34	TOTAL		\$312,174.00